



Hendry County Sheriff's Office

General Order 7.2

TITLE: Fiscal Responsibilities	SHERIFF'S APPROVAL: Digital
ORIGINATION DATE: August 5, 2018	REVISION DATE: May 15, 2019
RELATED REFERENCES: <i>Chapter 218, F.S., Chapter 280, F.S., Investigative Funds, Division Manual - Investigations</i>	
CFA: 5.02M, 5.05M	
REVIEW FREQUENCY: 3 YEARS	DATE OF NEXT REVIEW: May 15, 2022

I. PURPOSE: The purpose of this order is to provide guidelines to the fiscal responsibilities of specified members.

II. SCOPE: This order shall apply to all sheriff's office members.

III. POLICY: The Sheriff's Office will administer cash in a conservative manner, commensurate with accounting standards that will offer departmental efficiency throughout the agency. The Sheriff, as an elected charter officer, is the chief executive officer and has the authority and responsibility for the fiscal management of the agency. Exercising this authority, the Sheriff delegates the responsibility of strict adherence to this Policy/Procedure on the fund controller at each district.

IV. PROCEDURE:

A. Cash on Hand

1. The Sheriff's Office will maintain liquid resources available to meet current operational demands of a 45-day period. Surplus funds on hand in excess of 45-day operational needs can be invested in accordance with the Florida Security for Public Deposits Act, Florida Statutes 280 and the Investment of Local Government Surplus Funds Act, Florida Statutes 218.

B. Investments

1. The Sheriff's Office may invest funds that are determined surplus, that is, in excess of pre-determined 45-day demand operational needs. The Sheriff's Office will limit its investments to only the safest types of securities available, considering the most effective return on investment when compared to the factor(s) of risk. All investments will be administered and monitored by the Finance Director.
2. Surplus funds will be invested in accordance with Florida Statutes 218.415(17). Investments include: the Local Government Surplus Funds Trust Fund, Securities and Exchange Commission registered money market funds, interest-bearing time deposits or savings and direct obligations of the US Treasury.

3. The Sheriff's Office will only use Qualified Public Depositors (QPD).
4. The Finance Director will keep the Sheriff and Chief Deputy updated on a quarterly basis as to the status of invested funds.

C. Petty Cash

1. The Finance Director will maintain a petty cash fund in her/his office. The initial balance for this fund will be \$100.00 but may be changed as necessary by the Sheriff or Chief Deputy. The Finance Director will be responsible for the maintenance of a balance sheet, ledger, or any other system that identifies the beginning balance, cash received, cash disbursed and the balance on hand.
2. Each petty cash fund controller must maintain a triplicate receipt book to account and document all petty cash transactions. At the time of a cash transaction, the fund controller will document the date, employee name or authorized person; amount, description of goods paid, and signs as the agent authorizing the disbursement of funds. The fund controller will require records, documentation, receipts or invoices to justify cash expenditures. The employee/authorized person receiving cash must sign the receipt book acknowledging the receipt of cash. One copy (pink) of the receipt will remain in the receipt book, one copy (white) is provided to the employee/authorized person, and the finance one copy (yellow).
3. Petty cash funds can be disbursed up to \$100 in order to meet the small cash needs of the Hendry County Sheriff's Office. The Sheriff or Chief Deputy must approve petty cash reimbursements greater than \$100.
4. Authorized Uses:
 - a. Petty cash funds will be used for the following requirements:
 - (1) Necessary purchases approved by the fund controller up to \$50 for item(s) not available via open purchase orders.
 - (2) The purchase of item(s) deemed necessary during "after hours" periods or emergency situations when a purchase order is unavailable.
 - (3) Postage fees or purchase of stamps.
 - (4) Reimbursement for causeway toll charges.
 - (5) Miscellaneous purchases with a per unit value under \$50 when the use of a Sheriff's Office purchase card is not possible.
 - (6) Proper documentation supporting each expense (original store receipt) will accompany disbursements of petty cash.
 - (7) The Finance Unit will monitor the general ledger accounts that are affected by the use of petty cash funds.
 - (8) The Finance Unit will conduct quarterly reconciliation of petty cash funds.
5. Authorized Positions to Disburse and Accept Cash

- a. The Unit manager, supervisor or designee is the fund controller of each petty cash fund or any other type of cash being handled. The responsibility and accountability will remain with the funds controller. The following units will have authorization to disburse and/or accept cash:
 - (1) Civil Unit
 - (2) Confidential Funds
 - (3) Finance Unit
 - (4) Gun Range
 - (5) Jail Complex
 - (6) Records Unit
 - (7) Front Desk
 - (8) Human Resource
- b. Fund controllers employed by the Hendry County Sheriff's Office are eligible to accept cash as a means of reimbursement for funds owed to the agency.
- c. Fund controller in the Records Unit, Front Desk, and Human Resource will turn over all accepted cash to the finance unit for an audit by the end of the business day.

6. Receipts

- a. A vendor receipt will be obtained for each purchase transaction to include the following information:
 - (1) Description of purchase
 - (2) Vendor's or employee's name
 - (3) Date of purchase
 - (4) Amount of purchase
 - (5) All purchases are tax-exempt in accordance with the Sheriff's tax-exempt number.

7. Reimbursement

- a. The fund controller can reimburse petty cash purchases based on the above valid guidelines. A receipt will be used to document petty cash expenses. The fund controller will request reimbursement of petty cash funds when the balance has been significantly depleted. Complete an on-line material requisition and itemize all expenses by account cost. Submit a copy of the completed requisition and the original receipts to the Finance Unit for reimbursement of petty cash funds.

8. Fiscal Year End Requirements

- a. Petty cash reimbursement will be required the last week of September each year. Each fund controller will submit the petty cash receipts and completed copy of the material requisition to the Finance Unit to receive petty cash funds for the new fiscal year.
9. In an occasion of absence or illness, the designated fund controller can select an alternate fund controller to provide petty cash duties. Cash on hand must be counted each occasion that cash is transferred to and from the primary and alternate desk officers.
10. Fund Controller Responsibility
- a. Safeguarding the fund and receipts in a locked petty cash box in a locked file cabinet or similar secure area located in the vicinity of the fund controller and away from the general public and employees.
 - b. Controlling the number of employees having access to the fund. It will be the fund controller's responsibility to determine who will have access to the fund.
 - c. Maintaining all accountability requirements.
 - d. Ensuring all expenditures from petty cash are for legal, official Sheriff's Office business. Unauthorized expenditures such as the following are prohibited:
 - (1) Purchase of items available via open purchase orders issued based on competitively bid items
 - (2) Frequent purchases of the same items
 - (3) Any personal items for prisoners or trustees
 - (4) Any personal, non-official products
 - (5) Personal loans
 - (6) Membership dues
 - (7) Purchase of any item(s) costing over \$50
11. The fund controller, itemizing receipts, will conduct at least quarterly reconciliation of available petty cash balance on hand.
12. Lost or stolen petty cash funds
- a. Funds lost during normal working hours due to negligence may be the fund controller's financial liability. Funds lost as a result of theft will be reported immediately to the appropriate law enforcement division and the Finance Manager. A memo and a copy of the law enforcement report will be forwarded to the Finance Unit with a copy sent to the Professional Standards Unit providing details of the incident.
13. Interim Audit
- a. Divisional petty cash accounts will be subject to interim unscheduled audits by the Finance Unit personnel to ensure proper accountability.

- b. Finance Unit petty cash accounts will be subject to interim unscheduled quarterly audits by the Professional Standards Unit personnel to ensure proper accountability.
 - c. Gun Range petty cash accounts will be subject to interim unscheduled quarterly audits by the Finance Unit personnel to ensure proper accountability.
14. When the responsibility of the fund controller changes for any reason, an audit and reconciliation of petty cash funds will be conducted prior to the transfer of controller duties. A material requisition with all receipts will be sent to the Finance Unit and a new account will be initiated for the new controller.
15. Investigative Funds
- a. Confidential informant funds are designated at each precinct to provide investigative units monetary resources needed to conduct special and undercover investigations.
 - (1) Authorized uses: Confidential informant funds can be used to pay informants for information, for informant meal fees, or to acquire pertinent goods or services directly linked to an active investigation. Investigative funds are specifically outlined in Policy 500.44.
 - (2) The Finance Unit will conduct a formal audit of confidential informant funds on a quarterly basis.
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V. GLOSSARY

FUND CONTROLLER – The employee responsible for each district’s petty cash, cash sources/uses fund, and/or confidential informant available cash balance funds.

INVESTIGATIVE FUNDS – Currency provided to sworn personnel exclusively for the furtherance of investigations.

PETTY CASH – A small amount of money set aside to make change or to pay small obligations for which the issuance of a formal voucher and check would be too expensive and time-consuming.

PURCHASE ORDER – A unilateral instrument issued by and obligating the Sheriff’s Office to procure goods, services or construction which becomes a contract by the other party through delivery, formal acceptance or by performance.

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